Supplementary Information for Legislative Review

2002-2003 Revenue Estimates

Manitoba
Finance

102-07438/

PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2002/03 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides a summary of all revenues estimated to be collected by each department for 2002/03 with comparative estimates of revenue for 2001/02. In order to make year-over-year comparisons meaningful, adjustments to the 2001/02 estimates figures have been made to reflect the current organizational structure. Total revenue is not affected by this reorganization.

The contents of this supplement are organized in the same manner as the 2002/03 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: **Taxation**, **Other Revenue**, and **Government of Canada**.

Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds transferred from Crown corporations, revenue sharing payments from special operating agencies and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: **Equalization, Canada Health and Social Transfer (CHST), Medical Equipment Fund,** and **Primary Health Care Transition Fund**. A fifth grouping of **Other** includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.

Honourable Greg Selinger
Minister of Finance

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2002/03 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
$(000s)

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly		345.0		345.0
Executive Council		0.2		0.2
Aboriginal and Northern Affairs		54.0	100.0	154.0
Advanced Education		20.0	13,701.2	13,721.2
Agriculture and Food		2,325.1	7.5	2,332.6
Civil Service Commission		132.9		132.9
Conservation		125,864.1	4,640.1	130,504.2
Consumer and Corporate Affairs	55,363.0	4,427.2		59,790.2
Culture, Heritage and Tourism		2,307.0	77.1	2,384.1
Education, Training and Youth		1,800.6	61,442.4	63,243.0
Family Services and Housing		12,884.5	3,113.9	15,998.4
Finance	3,723,072.0	2,411.1	2,200.0	3,727,683.1
Health		2,888.0	5,658.7	8,546.7
Industry, Trade and Mines	3,314.2	5,643.6		8,957.8
Intergovernmental Afffairs		8,917.2	307.7	9,224.9
Justice		19,765.2	11,529.6	31,294.8
Labour and Immigration		10,594.9	5,780.3	16,375.2
Transportation and Government Services		88,810.7	17,500.6	106,311.3
Other Sources:				-
- Equalization			1,481,300.0	1,481,300.0
- Canada Health and Social Transfer (CHST)			728,800.0	728,800.0
- Medical Equipment Fund			19,300.0	19,300.0
- Primary Health Care Transition Fund			5,200.0	5,200.0
- Emergency Expenditures		25.0	1,190.0	1,215.0
- Promotion of Official Languages			425.0	425.0
- Crown Corporations/Entities		505,650.0		505,650.0
- Sale of Government Assets		2,400.0		2,400.0
TOTAL	**3,781,749.2**	**797,266.3**	**2,362,274.1**	**6,941,289.6**

SUPPLEMENTARY INFORMATION

2002/03 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
1. TAXATION		
CONSUMER AND CORPORATE AFFAIRS		
a. Insurance Corporations Tax	**42,363.0**	41,452.0
- Tax levied on the net amount of premium business transacted in Manitoba through insurers, fraternal societies and special brokers. - 2% of the net amount of premiums payable under life and accident and sickness contracts - 3% of the net amount of the premiums payable under any other contract of insurance		
b. Land Transfer Tax	**13,000.0**	11,900.0
- A graduated tax on the fair market value of the most real property transfers in Manitoba. - 0.5% to 1.5% on property transfers over $30,000		
TOTAL CONSUMER AND CORPORATE AFFAIRS	**55,363.0**	53,352.0
FINANCE		
a. Individual Income Tax	**1,682,300.0**	1,754,350.0
- Tax levied on Manitoba residents' personal income from all sources. The 2001 tax year represents the completion of a two-year transition to a new provincial tax on taxable income system.		
- Effective January 1, 2002: - three-rate structure of tax on taxable income: - 10.9% up to $30,544; - 15.4% between $30,544 and $65,000; - 17.4% over $65,000; and - less non-refundable credits equal to 10.9% of non-refundable personal amounts.		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of tax based on income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of net income tax, surtax, tax reductions and credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
FINANCE (Continued)		
b. Corporation Income Tax	**146,500.0**	375,200.0
- Tax levied on income of all corporations operating in Manitoba. - small active business corporations - 5% effective January 1, 2002 - small business threshold - $300,000 effective January 1, 2002 ($320,000 effective January 1, 2003) - large corporations - 16.5% effective January 1, 2002 (16% effective January 1, 2003). - Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years. Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial shares of actual assessed returns for a tax year. Adjustments are made on the basis of actual assessments of provincial corporations for each particular year.		
c. Corporation Capital Tax	**129,000.0**	137,500.0
- Tax levied on the paid up capital of corporations. Exemptions provided for: corporations and associated corporations with total taxable paid up capital under $5 million; credit unions; cooperatives; and family farm corporations. - 0.3% of taxable paid up capital - 0.2% surtax on taxable paid up capital in excess of $10 million - 3.0% of taxable paid up capital for banks, trust and loan corporations		
d. Gasoline Tax	**157,600.0**	157,000.0
- Tax levied on sale of gasoline in the province. Exemptions provided for farmers, commercial fishermen, trappers, loggers and the cargo component of international aircraft flights. - $0.115 per litre on motor gasoline - $0.032 per litre on aviation fuel - $0.090 per litre preferential rate on locally produced gasohol		
e. Levy for Health and Education	**243,300.0**	241,400.0
- Tax levied on payrolls that exceed $1,000,000 annually (pro-rated for employers not operating for a full year). - on payrolls that range from $1,000,001 to $2,000,000, 4.3% of the portion that exceeds $1,000,000 - on payrolls that exceed $2,000,000, 2.15% on the entire payroll		
f. Succession Duty and Gift Tax	-	40.0
- Revenue from deferred payments of duty on estates of persons deceased before October 11, 1977 when this tax was eliminated.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
FINANCE (Continued)		
g. Mining Claim Lease Tax	**72.0**	72.0
- Levied on mining claims held by lease in the province - $10 per claim		
h. Mining Tax	**17,500.0**	20,000.0
- Tax on profits of mining corporations' Manitoba production - 18% of adjusted profits - 0.5% surcharge on adjusted profits (all or part of surcharge may be refunded)		
i. Motive Fuel Tax	**67,700.0**	67,000.0
- Tax on fuels, other than gasoline and natural gas delivered by a gas pipe distribution system, used in the operation of equipment and for commercial heating. Exemptions provided for farmers, commercial fishermen, trappers, loggers, the mining industry and international ocean-going vessels. - $0.109 per litre on diesel fuel for highway use - $0.063 per litre on railway diesel fuel - $0.019 per litre on commercial heating oil - $0.030 per litre on propane cylinder fill (effective July 1, 2002) - $0.030 per litre on propane used for motor vehicles (effective July 1, 2002) - $0.030 per litre on propane used for commercial heating (effective July 1, 2002)		
j. Retail Sales Tax	**1,032,500.0**	957,600.0
- Tax on tangible personal property purchased in or brought into the province, and on specific services. Exemptions are provided for food items, children's clothing and footwear up to $150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, sanitary napkins and for certain other items. - 7% of the selling price before GST		
k. Revenue Act, 1964, Part I	**65,600.0**	65,600.0
- Tax on electricity, natural gas and coal, with some exceptions for domestic and farm heating uses. Electricity used for mining and manufacturing also exempt. - 7% of the selling price before GST		
l. Tobacco Tax	**178,000.0**	135,500.0
- Tax on cigarettes and tobacco products - $0.145 per cigarette (effective April 23, 2002) - $0.132 per gram on fine cut tobacco (effective April 23, 2002) - $0.119 per gram on raw leaf tobacco (effective April 23, 2002) - 45% of the retail price on cigars		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
FINANCE (Continued)		
m. Environmental Protection Tax		
- Tax on non-deposit alcoholic beverage containers - bottles under 750 ml - $0.05 - aluminum and other cans - $0.10 - bottles 750 ml or more, and non-returnable beer bottles - $0.10	**1,500.0**	1,500.0
- Tax on the purchase of disposable diapers - 7% of the selling price before GST (collected as part of Retail Sales Tax)	**1,500.0**	1,500.0
Subtotal Environmental Protection Tax	**3,000.0**	3,000.0
TOTAL FINANCE	**3,723,072.0**	3,914,262.0
INDUSTRY, TRADE AND MINES		
a. Oil and Natural Gas Tax	**3,314.2**	3,984.0
- Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province. - oil - formulae dependent on the classification of the oil - gas - 1.2% of the volume sold		
TOTAL INDUSTRY, TRADE AND MINES	**3,314.2**	3,984.0
TOTAL TAXATION REVENUE	**3,781,749.2**	3,971,598.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
2. OTHER REVENUE		
LEGISLATIVE ASSEMBLY		
a. Provincial Auditor's Office Fees	**325.0**	348.7
- Recovery of financial statement attest audit costs from government agencies and Crown corporations - audit manager 2 - $65 per hour - audit supervisor - $50 per hour - audit accountant 2 - $41 per hour - audit accountant 1 - $37 per hour - student auditor 3 - $23 per hour - student auditor 2 - $23 per hour - student auditor 1 - $23 per hour		
b. Sundry	**20.0**	20.0
- Sale to public by Statutory Publications - Bills - $150 annual subscription - Votes and Proceedings - $1 per issue; $50 per session - Journals - $60 per session		
TOTAL LEGISLATIVE ASSEMBLY	**345.0**	368.7
EXECUTIVE COUNCIL		
a. Sundry	**0.2**	0.2
- Sale of copies of Orders in Council - $0.50 per page - $2 for certification		
TOTAL EXECUTIVE COUNCIL	**0.2**	0.2
ABORIGINAL AND NORTHERN AFFAIRS		
a. Sundry	**54.0**	54.0
- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - $300 per lot		
TOTAL ABORIGINAL AND NORTHERN AFFAIRS	**54.0**	54.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
ADVANCED EDUCATION		
a. Fees		
- Private vocational schools - registration fees - $175 first course; $100 each additional course; maximum of $675 - new course assessment - $175 each - amended course assessment - $50 each - sales representative registration - $15 per year	**20.0**	20.0
- Stevenson Aviation Centre (operational responsibility transferred to Red River College effective April 1, 2002)	**-**	1,008.9
Subtotal Fees	**20.0**	1,028.9
b. Sundry	**-**	41.8
- Stevenson Aviation Centre (operational responsibility transferred to Red River College effective April 1, 2002)		
Subtotal Sundry	**-**	41.8
TOTAL ADVANCED EDUCATION	**20.0**	1,070.7
AGRICULTURE AND FOOD		
a. Fees		
- Lease rentals - Crown lands - hay and grazing - $1.66 per animal unit month - annual cropping - tendered (minimum 3% of assessment per cultivated acre) - untendered (4% of assessment per cultivated acre)	**1,257.5**	1,307.9
- Administration fees - Crown lands - 10% rural municipality - $10 per disposition re: federal government lands - unit transfer - $200 plus $40 per parcel	**20.0**	18.0
- Diagnostic services - by schedule available from the department - veterinary diagnostic fees - crop diagnostic fees	**769.4**	694.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
AGRICULTURE AND FOOD (Continued)		
a. Fees (Continued)		
- Agricultural licences - livestock dealers licences - $100 per year - dairy plant licences - $100 per year - wild boar licences - production operations licences - $100 per year - late payment and reporting fees - $100 - elk farming licences - producer licences - $100 per year - semen collection facility licences - $100 per year - late payment and reporting fees - $100 - failing to conduct a post-mortem - $150 fee - importing sperm, ova and/or embryos into Manitoba without authorization - $300 fee - Animal Care Act – dog/cat breeders and kennels licensing - $100 every 3 years - pesticide dealers and applicators licences - $50 per year - farm machinery dealers and vendors licences - $100 every 2 years	130.4	150.7
- Cattle brands - $25 to $30 every five years	20.0	4.8
- Farm Lands Ownership Board – application for exemption fee - $233.65 per application	7.4	7.4
- Farm Machinery Board - application to repossess farm machinery equipment - $100 per application	12.0	12.0
- Miscellaneous licences	6.5	6.5
Subtotal Fees	2,223.2	2,201.7
b. Sundry		
- Technical resources - publications - agricultural building plans	33.8	44.9
- 4-H Programs - recoveries for 4-H Program leadership activities, project materials and achievement recognition	22.7	22.7
- Elk Farming Program - sale of elk for farming - based on market value	45.4	290.9
Subtotal Sundry	101.9	358.5
TOTAL AGRICULTURE AND FOOD	2,325.1	2,560.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CIVIL SERVICE COMMISSION		
a. Sundry	**132.9**	130.2
- Employee Assistance Program - $1.25 per employee bi-weekly from Crown corporations and other government agencies and institutions		
TOTAL CIVIL SERVICE COMMISSION	**132.9**	130.2
CONSERVATION		
a. Environment Fees and Sundry		
- Louisiana Pacific Emission Monitoring - cost recovery	**5.0**	5.0
- Consultation Services and Searches - consultation services - $80 per hour - file searches - $90 per search	**72.0**	72.0
- Pesticide Approval Application Fee - $100 per application	**22.5**	22.5
- Licence Proposal Application Fees – range from $500 to $100,000	**200.0**	200.0
- Water and Sewer System Fee - $250 per proposal	**8.8**	8.8
- Dangerous Goods Handling and Transportation Fee - $250 per proposal	**2.5**	2.5
- Miscellaneous	**2.0**	2.0
Subtotal Environment Fees and Sundry	**312.8**	312.8
b. Fisheries Fees and Sundry		
- Live fish handling permit and fish farming licences - $15 per year	**0.9**	0.9
- Commercial bait fishing licence – first block or open block - $52.50 per year; each additional block $50; commercial leech harvester licence - first block or open block - $22.50 per block per year; each additional block $20	**16.0**	16.0
- Commercial live bait fish dealer's licence - $12.50 per year	**0.6**	0.6
- Commercial fishing licence – general - commercial operator licences – range from $22.50 to $62.50 - commercial fisherman licence – range from $5.00 to $52.50	**60.8**	60.8
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	**136.0**	136.0
- Fisheries enhancement stamp and print - $2.50 per unsigned stamp; $5 per signed stamp; $30 per signed print	**2.0**	3.5
- Miscellaneous	**12.5**	12.5
Subtotal Fisheries Fees and Sundry	**228.8**	230.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
c. 1997 Flood Proofing Program	**1,269.0**	1,693.2
- Recovery of cost-shared expenditures from rural municipalities for flood proofing programs in the Red River Valley. Recoveries from the federal government for eligible expenditures are noted on page 38.		
d. Forestry Fees and Sundry		
- Timber permits - $10 per permit plus dues (see timber sales for rates)	**121.2**	121.2
- Timber sales - dues per cubic metre of roundwood - aspen/poplar - range from $0.65 to $0.75 - other than aspen/poplar - range from $0.75 to $2.95	**1,731.8**	1,731.8
- Forest management licences - by agreement	**2,568.9**	2,568.9
- Forest renewal charge - softwoods $4.58 per cubic metre; hardwoods $0.50 per cubic metre	**1,540.7**	1,540.7
- Timber seizure/trespass - unintentional - 2 x dues plus costs - intentional - 4 x dues plus costs	**2.0**	2.0
- Hay and grazing permits - haying - $5.85 per tonne - grazing - $3.13 per head per month - grazing penalties - $6 per head per month plus costs - hay and grazing permit fee - $15 per year plus costs - hay cutting permit - $15	**0.7**	0.7
- General permits - timber sale operating permit - $10 per year - cabin occupancy permits - range from $20 to $50 per year - leases - vary at discretion of Minister - scaler's licence - $20 each	**12.8**	12.8
- Sawmill and timber dealers' licences - $15 per year	**2.0**	2.2
- Dutch elm disease timber - cost recoveries - various fines of not more than $1,000 per year	**-**	-
- Fire protection charge - $0.17 per cubic metre	**368.3**	368.3
- Miscellaneous	**198.4**	198.4
Subtotal Forestry Fees and Sundry	**6,546.8**	6,547.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
e. Land Information Sales and Fees		
- Land sales - by agreement	500.0	900.0
- Recreational subdivision land sales - by agreement	50.0	1,050.0
- Recreational undeveloped land sales - by agreement	-	-
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from $50 to $120	116.0	108.5
- General permits - miscellaneous leases - 4% of appraised market value per year, minimums as set out in Manitoba Regulations 130/91, 107/92, 1/93, 83/93, 82/94, 175/97 and 215/98 and The Crown Lands Act C340.	500.0	384.0
- Wild rice licences - development licence - $25 per year for three year term - production licence - $25 per year for ten year term plus $0.03 per pound of average production over previous three years - block licence - $25 per year - harvest permit - $25 per year - buyer's licence - $200 per year	30.8	30.8
- Sale of surveying services - cost recovery	25.0	25.0
- Sale of geographic mapping services - mapping services - cost recovery - digital products - $300 per set	5.0	35.0
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	554.5	525.0
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	70.0	70.0
- Land administration fees - range from $30 to $50	24.0	24.0
- Recreational undeveloped lot rental - 4% of appraised market value per year	-	-
- Miscellaneous	324.5	324.5
Subtotal Land Information Sales and Fees	2,199.8	3,476.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
f. Licence Sales by Vendors		
- Application fee for big game draw - $7 per applicant	**72.3**	73.9
- Angling licences - $2.50 for Fisheries Enhancement Fund plus licence - resident - $11.52 - resident (conservation) - $5.91 - resident (seniors conservation) - $3.10 - non-resident - $34.88 - non-resident (conservation) - $16.20	**2,187.9**	2,156.3
- Big games licences - Licence fee includes $5 for Wildlife Enhancement Initiative - Manitoba resident - range from $9.35 to $93.46 per licence year - non-resident Canadian - range from $80.37 to $700.93 per licence year - non-resident non-Canadian - range from $172.90 to $700.93 per licence year - Manitoba resident - special conservation moose package $71.02	**2,493.1**	2,516.1
- Game bird licences - Licence fee includes $5 for Wildlife Enhancement Initiative - Manitoba resident - $19.63 per licence year - non-resident Canadian - $60.75 per licence year - non-resident non-Canadian - $116.82 per licence year - wild turkey licence - $20.56 per licence year	**905.3**	1,041.8
- Trappers' licences - resident trapper's licence - $5 per licence year - registered trapline permit - $10 per licence year	**33.8**	33.4
- Sundry licences and permits, miscellaneous – as set out in Manitoba Regulation 31/92, 147/95, 194/97, The Wildlife Act, The Plant Pests and Disease Act clause 16(1) regulation pending	**17.0**	18.1
Subtotal Licence Sales by Vendors	**5,709.4**	5,839.6
g. Parks Fees		
- Vacation home lot rentals within parks - land rental fee - 4% of appraised market value of land per year, minimum fees range from $90 to $120 - service fee - cost recovery - chief place of residency fee - $300 per year	**4,179.2**	4,105.1

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
g. Parks Fees (Continued)		
- Administration charges - application for lease/permit, renewal, amendment or copy - $30 each - application for lot development variance - $50 each - Variance Advisory Committee review of application - $50 each - annual Crown land permit application fee - $50 per year - certificate of approval $15, subdivision fee $20	**25.0**	25.0
- Private land service fees	**106.0**	110.8
- Vacation cabin rentals - Hecla Provincial Park – range from $24 to $36.50 per day, $120 to $182.50 per week - Camp Morton Provincial Recreation Park - range from $42 to $47 per day, $210 to $235 per week	**65.0**	65.0
- Camping fees - range from $7 to $17 per day, $270 to $570 seasonal - winter storage - $60 - reservation service fee $6.75, self-registration charge $2.50	**2,936.0**	2,936.8
- Park vehicle permit fees - vehicles other than buses - range from $4.67 per three day pass, $18.69 per year - buses - range from $19.63 per day, $72.90 per year	**1,617.9**	1,987.9
- Special consideration organization service fee - cost recovery	**23.5**	22.2
- Land use permits/licences – as set out in Manitoba Regulation 148/96	**71.7**	71.7
- Commercial lot rental - 4% of appraised market value per year or by agreement	**307.1**	336.9
- Sundry services - ambulance services - $175 plus $1.75 per kilometre	**20.0**	20.0
- Miscellaneous	**50.0**	70.0
Subtotal Parks Fees	**9,401.4**	9,751.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
h. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery	**700.0**	700.0
- Drinking water – cost recovery	**200.0**	-
- Big game hunting guide licences - $25 per year	**30.0**	30.0
- Private sewage permit fees	**25.0**	-
- Miscellaneous	**90.0**	90.0
Subtotal Regional Operations Fees and Cost Recovery	**1,045.0**	820.0
i. Water Power Rentals	**98,690.0**	103,100.0

- Rental rates are payable based on the greater of the annual energy generation or the installed plant capacity.
  - utilities with capacity greater than 200 MW – energy basis - $3.341 per MW hour; capacity basis - $10.893 per kW
  - utilities with capacity under 200 MW – energy basis - $1.628 per MW hour; capacity basis - $5.308 per kW		

j. Water Resources Sundry		
- Well drilling licences - $10 per rig	**0.8**	0.8
- Water rights application fees range from $25 to $50 and water use charges – industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	**118.0**	200.0
- Town Dykes Agreement (pump replacement)	**-**	4.0
Subtotal Water Resources Sundry	**118.8**	204.8
k. Wildlife Sundry		
- Fur royalties - approximately 4% of average pelt value	**38.0**	40.0
- Miscellaneous	**1.0**	1.0
Subtotal Wildlife Sundry	**39.0**	41.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSERVATION (Continued)		
l. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; $3 per meal	**138.3**	138.3
- Transient accommodation facilities - as set out in The Tourism and Recreation Act Chapter T100, Manitoba Regulation 91/97	**142.0**	132.0
- Miscellaneous	**23.0**	23.0
Subtotal Sundry	**303.3**	293.3
TOTAL CONSERVATION	**125,864.1**	132,310.2
CONSUMER AND CORPORATE AFFAIRS		
a. Automobile Injury Appeals Commission Cost Recovery	**669.7**	706.3
- Full cost recovery of Automobile Injury Compensation Appeals Commission operating costs from Manitoba Public Insurance, Bill 37 (Part 2)		
b. Consumer Affairs Fees		
- Commissioners for Oaths and Notary Public fees		
- Commissioners for Oaths - appointments $50; renewal $25 every two years	**201.5**	201.5
- Notaries Public	**22.0**	22.0
- lawyers - appointment for life $225		
- non-lawyers - appointment $140; renewal $70 every two years		
- authentications - $12	**8.0**	8.0
- Direct sellers' licence fees - $55 per year	**100.5**	80.0
- Vendor licence fees	**109.5**	78.6
- no direct sellers - $175 per year		
- up to five direct sellers - $385 per year		
- over five direct sellers - $770 per year		
- Collection agents' licence fees - $550 per year	**36.7**	30.0
- Bedding and upholstery permit fees	**439.2**	439.2
- manufacturer - $400 per year		
- renovator - $85 per year		
- home hobby or craft operator - $20 per year		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSUMER AND CORPORATE AFFAIRS (Continued)		
b. Consumer Affairs Fees (Continued)		
- Hearing aid certificates - interim certification - $224 per year - full certification - $154 per year - renewals - $119 per year - student certification - $42 per year - renewals - $28 per year	**4.1**	3.2
- Collector registration fees - $75 per year	**99.5**	55.0
- Amendment or replacement fees for lost licences or registrations - $40	**1.5**	-
- Non-compulsory forms review fees - $70	**5.3**	-
- Co-operatives and credit unions/caisses populaires	**23.5**	20.0
- Residential tenancies - claims - $20 each - orders of possession - $60 each - order to repair - $50 or 10% - order to redirect rent - $50 plus $5 per redirect - security deposit held - $25 plus $5 each additional security deposit - order registry searches - unlimited internet searches - $250 per year - in person, Residential Tenancies Branch Searches - $5 per search per 1/2 hour - property rent status - multiple residence building - $300 per search; - duplex, triplex or fourplex residence building - $150 per search	**272.0**	265.9
- Miscellaneous	**3.2**	3.2
Subtotal Consumer Affairs Fees	**1,326.5**	1,206.6
c. Insurance Act Fees and Cost Recovery	**806.0**	785.0
- As set out in Regulations 73/93 and 44/95 - As set out in The Insurance Act s. 4(6)		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CONSUMER AND CORPORATE AFFAIRS (Continued)		
d. Public Utilities Board Cost Recovery		
- Review of rate applications - annual operating costs – recovery from public utilities as set out in Regulation 51/94	**1,029.2**	1,027.4
- Recovery of safety related costs for administration of The Gas Pipe Line Act	**318.8**	320.1
- Water and sewer utilities - no hearing - $10 per application - hearing - based on actual costs	**3.8**	2.0
- Licences - cemetery and mausoleum licence - initial $550; renewal $275 per year - columbarium licence - $27.50 per year - crematory licence - $110 per year - owners' licence to sell - $27.50 per year - agents' licence to sell - initial $27.50; renewal $27.50 per year - transfer $5.50 - licence to sell pre-arranged funeral plans - varies according to scale	**15.7**	10.5
- Gas brokers licence - initial $500; renewal $100 per year	**5.5**	3.0
- Appeals under The Highways Protection Act - $50	**-**	-
Subtotal Public Utilities Board Cost Recovery	**1,373.0**	1,363.0
e. Trust and Loan Fees		
- Annual business returns	**225.0**	225.0
- Processing for business authorization	**5.0**	5.0
- Miscellaneous fees	**20.0**	20.0
Subtotal Trust and Loan Fees	**250.0**	250.0
f. Sundry	**2.0**	2.0
TOTAL CONSUMER AND CORPORATE AFFAIRS	**4,427.2**	4,312.9

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CULTURE, HERITAGE AND TOURISM		
a. Hudson's Bay History Foundation	**883.2**	815.5
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		
b. Information Resources Fees	**121.7**	121.7
- Production and media services - brokerage fee - print tendering - 5% of print purchasing cost - program advertising - 3% of advertising cost - career advertising - 3% of advertising cost - legal tender and hearing notices - 3% of advertising cost - media estimating - $45 per hour - media planning - $50 per hour - production co-ordination - $45 per hour - trafficking - $35 per hour		
c. Manitoba Film Classification Board Fees		
- Classification Fees - commercial public exhibition – film 35 mm or over - $33 per reel - film not over 16 mm - $5 per reel - trailers - $50 each - video - $2 per minute - non-commercial public exhibition - film, videotape or videodisc - $2.50 per title - 18+ home use videotape or videodisc - $204 per title - DVD - $252 per title where not previously released in another format - transfer fee - $50 per title	**268.8**	268.8
- Licence fees - film 35 mm - $450 per year - film 16 mm - $35 per year - video for public exhibition - $450 - home use videotape distributor - $250 per year - 18+ home use videotape distributor - $500 per year - video retailer - $95 per year; $20 discount for early payment - 18+ video retailer - $145 per year, $20 discount for early payment	**136.6**	136.6
Subtotal Manitoba Film Classification Board Fees	**405.4**	405.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CULTURE, HERITAGE AND TOURISM (Continued)		
d. Provincial Archives Fees	**85.0**	85.0
- Micrographics fees - labour - camera $33.75 per hour; processing $33.60 per hour - supplies - 33% mark-up		
- Reproduction Fees - photocopies - $0.20 per copy - microprints - $0.50 per copy		
- Records Centre fees - records destruction - $2.35 per box - records storage - $3.75 per box per year - document retrieval - range from $2 to $4.50 based on level of service		
- Postage and Handling fees for mailed documents - up to 25 pages - $1 for domestic and $2 for foreign mail packages - 20 to 100 pages - $2 for domestic and $4 for foreign mail packages - 101 to 175 pages - $3 for domestic and $6 for foreign mail packages - over 175 pages - $4 for domestic and $8 for foreign mail packages		
e. Statutory Publications Fees		
- Manitoba Gazette - Parts I and II - annual subscriptions - $85.22 per set or $56.81 each - single issues - $4.74 per set or $2.40 each - publication fees for notices and regulations - as set out in Manitoba Regulation 173/91	**86.2**	379.1
- Statutory publications - cost recovery	**417.6**	434.7
Subtotal Statutory Publications Fees	**503.8**	813.8
f. Sundry		
- Legislative Library - reproduction fees - microprints - $0.50 per copy - photocopies - $0.15 per copy - interlibrary loans - photocopying - $5 up to 20 pages, $0.20 per additional page - facsimile transmission - $5 up to 10 pages, $0.50 per additional page - microprints - $5 up to 5 prints, $0.50 per additional print	**2.9**	5.6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CULTURE, HERITAGE AND TOURISM (Continued)		
f. Sundry (Continued)		
- Tourism		
- contributions primarily from Tourism Alliance for Western and Northern Canada and the Canadian Tourism Commission toward cost of a tourism marketing campaign targeted at the upper midwestern United States	**305.0**	-
Subtotal Sundry	**307.9**	5.6
TOTAL CULTURE, HERITAGE AND TOURISM	**2,307.0**	2,247.0
EDUCATION, TRAINING AND YOUTH		
a. Fees		
- Professional Certification – range from $10 to $80 for registration of credentials and qualifications; verifications and certificates issued	**113.0**	110.0
- Student Records - $12 per transcript	**7.0**	5.0
- Manitoba School for the Deaf tuition - based on actual historic costs	**71.8**	86.9
- Independent study option – range from $83 to $207 for one-half credit to one credit course	**500.0**	500.0
- General education development testing - $65 per test battery	**71.5**	71.5
- Hairstylist/esthetician examinations and licences - $75 on a bi-annual renewal basis	**128.0**	128.0
- Apprenticeship registrations, examinations and certificates - $15 to $250 each	**190.5**	210.0
Subtotal Fees	**1,081.8**	1,111.4
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	**169.2**	169.2
- Independent study option	**117.0**	112.3
- teacher resource material - $58 each		
- re-registration - range from $42 to $156 for one-half credit to two credit courses		
- re-write - $49 per course		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
EDUCATION, TRAINING AND YOUTH (Continued)		
b. Sundry (Continued)		
- Recovery from other jurisdictions of 50% of eligible costs incurred to administer the Forum of Labour Market Ministers' Secretariat. The remaining 50% of eligible costs will be recovered from the Government of Canada as noted on page 39.	**382.7**	377.4
- Employment centres - sale of miscellaneous products	**10.0**	10.0
- Cost recovery of postage on video film mailings	**24.6**	24.6
- Miscellaneous	**15.3**	14.8
Subtotal Sundry	**718.8**	708.3
TOTAL EDUCATION, TRAINING AND YOUTH	**1,800.6**	1,819.7
FAMILY SERVICES AND HOUSING		
a. Children's Special Allowance Recoveries	**6,100.6**	6,400.0
- Child Tax Benefit for wards of the province		
b. Income Assistance Recoveries		
- Maintenance orders	**3,100.0**	3,400.0
- Property liens	**600.0**	400.0
- Overpayments	**600.0**	520.0
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	**490.0**	490.0
- Public Trustee	**300.0**	430.0
- Miscellaneous payments to third parties	**720.0**	720.0
Subtotal Income Assistance Recoveries	**5,810.0**	5,960.0
c. Levy for Local Government Welfare Purposes in Unorganized Territory	**210.0**	210.0
- 3 mills on each dollar of the equalized assessment to a maximum of $210,000		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
FAMILY SERVICES AND HOUSING (Continued)		
d. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from $26.30 to a maximum of $61.40 per day, for residents who are able to pay	**529.3**	475.6
- non-resident fee charges - $184.73 per day	**129.9**	118.2
- employee meal charges - $1.90 per meal	**47.5**	45.5
- Family contributions - voluntary placement agreements	**22.2**	50.0
- Miscellaneous	**35.0**	50.0
Subtotal Sundry	**763.9**	739.3
TOTAL FAMILY SERVICES AND HOUSING	**12,884.5**	13,309.3
FINANCE		
a. Refund of Prior Years' Expenditures	**2,000.0**	1,500.0
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		
b. Sundry		
- Clearance certificates - $50 each	**75.0**	75.0
- Repayments required under The Special Operating Agencies Financing Authority Act related to assets assumed by the Pineland Forest Nursery	**42.8**	39.3
- International Fuel Tax Agreement	**84.0**	84.0
- Recovery of costs for Loss Analysis and Prevention Officer from agencies and Crown organizations	**69.3**	69.3
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	**40.0**	52.2
- Miscellaneous	**100.0**	100.0
Subtotal Sundry	**411.1**	419.8
TOTAL FINANCE	**2,411.1**	1,919.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
HEALTH		
a. Sundry		
- Revenue is received from employees for meals at the cafeteria in the Selkirk Mental Health Centre, per the General Manual of Administration	**20.0**	22.0
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from $26.30 to $61.40 per day	**1,650.0**	1,828.3
- Recoveries from employees and the Manitoba Government Employees' Union for time spent on union activities and various other recoveries	**200.0**	200.0
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - $32 per person and recoveries from third parties to undertake collaborative epidemiology research projects.	**318.0**	265.8
- Air ambulance - recoveries from third parties for distance traveled - $5.24 per air mile	**700.0**	667.0
TOTAL HEALTH	**2,888.0**	2,983.1
INDUSTRY, TRADE AND MINES		
a. Minerals Royalties and Fees		
- Application for exploration permit fee - $300 per permit	**2.0**	2.0
- Recording claims and claim tag fee - $10 unsurveyed claim recording fee - $5 per set of four claim tags - $5 per set of duplicate claim tags - $50 surveyed claim recording fee	**30.0**	30.0
- Filing report of work fee (claims) - $10 per mineral claim	**30.0**	30.0
- Mineral lease application fee - $200 per lease	**1.0**	1.0
- Mineral lease rentals - $8 per hectare per year, $150 minimum - $12 per hectare per year for non-producing leases, $200 minimum	**270.0**	270.0
- Surface lease and permit rentals - $5 per hectare per year, $100 minimum	**8.0**	8.0
- Application for surface leases/renewals - $50 per application	**0.1**	0.1

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
INDUSTRY, TRADE AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Forfeiture of payment in lieu of work commitment (claims) - $12.50 per hectare for each of the second to tenth years; $25 per hectare for each subsequent year	**100.0**	100.0
- Forfeiture of cash deposit in lieu of work commitment (permits) - $25,000 per permit	**25.0**	25.0
- Order in Council lease rentals - $8 per hectare per year, $150 minimum - $12 per hectare per year, $200 minimum (renewal lease not in production)	**1,060.0**	1,060.0
- Potash permit lease rental fees - based on Consumer Price Index	**42.0**	40.0
- Miscellaneous lease rentals - $2 per acre per year	**-**	2.0
- Special permit rental - set by department	**20.0**	15.0
- Registration/ongoing fees/transfer/extension of time/debenture - grouping application - $5 per disposition/lease - filing a dispute - $50 per disposition/lease - registering an assignment/transfer - $10 per disposition/lease - recording any document not otherwise specified against each disposition or lease - $5 per disposition/lease	**12.2**	12.2
- Prospecting licence and replacements - $10 per individual application - $200 per company application - $10 per replacement	**2.0**	2.0
- Maps/photocopy/assessment fees - photocopies - $0.25 per page, $1 minimum - claim maps - $2 each - maps - cost recovery	**10.0**	10.0
- Order in Council mineral lease renewal fees - $200/lease	**-**	250.0
- Application to the Mining Board - $250 per application	**1.0**	1.0
- Casual quarry permit application fees - $25 per permit	**20.0**	20.0
- Casual quarry permit royalties - as set by Regulation 65/92	**351.5**	200.0
- Quarry exploration permit application fees - $50 per application per year	**-**	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
INDUSTRY, TRADE AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Quarry exploration permit report of work fee - $10 per permit per year	-	-
- Quarry exploration permit cash payment in lieu of work - per hectare charge of $12 for first year; $24 for second year; $36 for third year	-	-
- Quarrying lease application fees and renewals - $50 per application	1.6	1.6
- Application for extension of time (quarry mineral disposition) - $25 per disposition	-	-
- Quarrying lease rental fees - $18.50 per hectare other than peat - $5 per hectare for peat	415.0	415.0
- Quarrying lease royalties - as set by Regulation 65/92	287.0	387.0
- Application for relief from forfeiture - $50 per disposition	-	-
- Application for registration certificate - $10 per certificate	8.0	8.0
- Bore hole licence (quarrying) - $25 per licence	0.3	0.3
- Miscellaneous	3.3	3.3
Subtotal Minerals Royalties and Fees	2,700.0	2,893.5
b. Petroleum Royalties and Fees		
- Exploration reservations bonus - voluntary bid	-	-
- Exploration reservation - rentals - $3.50 per hectare per year initial term and extension period - application fees - $400 per application - registration fees - $25 for each lease or exploration reservation affected	-	-
- Oil and gas lease bonus - voluntary bid	562.5	562.5
- Oil and gas lease rentals and extension penalties - annual rentals - $3.50 per hectare; minimum $50 per lease - extension penalty - first year $2.50 per hectare, second year $5 per hectare; third to fifth years $12.50 per hectare - application fees - $400 per application - registration of instruments against oil and dispositions - $25 per registration	218.0	258.5

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
INDUSTRY, TRADE AND MINES (Continued)		
b. Petroleum Royalties and Fees (Continued)		
- Oil and gas royalties - on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province. - oil - formulae dependent on classification of the oil - gas - 12.5% of the volume sold	1,933.3	2,197.8
- Publications/technical sales - weekly well activity report - $85 per year - act and regulations binder - $50 each - search of an exploration reservation or lease - $10 per written search - certified copy exploration reservation or lease - $10 each - maps and reports – varied - photocopying - $0.25 per page	10.0	6.0
- Lease agents - registration/renewal/amendment - individual registration - $100 per 2-year term - renewal of registration - $50 per 2-year term - corporate registration - $200 per 2-year term - renewal of corporate registration - $100 per 2-year term	1.0	2.0
- Geophysical/drilling and production - drilling licence - $250 per application - geophysical licence - $100 per application - oil and gas facility licence - $250 per application - transfer of well licence (including name change) - $100 each, maximum of $1,000 per client	24.8	21.3
Subtotal Petroleum Royalties and Fees	2,749.6	3,048.1
c. Sundry		
- Manitoba Bureau of Statistics - publications - catalogue of prices available - custom data services - individually priced based on service provided	25.0	25.0
- Business Resource Centre - sale of textbooks/publications - rates based on actual costs	-	1.0
- Venture capital companies - dividend income at a rate of 7%	4.0	4.0
- Publications - cost recovery	10.0	10.0
- Provincial Nomination Program – Business	150.0	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
INDUSTRY, TRADE AND MINES (Continued)		
c. Sundry (Continued)		
- Miscellaneous	**5.0**	5.0
Subtotal Sundry	**194.0**	45.0
TOTAL INDUSTRY, TRADE AND MINES	**5,643.6**	5,986.6
INTERGOVERNMENTAL AFFAIRS		
a. Cost Recovery from Municipalities		
- Municipal Officials Directory - $7 per copy	**11.2**	9.6
- Municipal water billing program - $400 per thousand bills issued	**7.5**	7.5
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	**5,835.4**	5,796.0
- Assessment information user fees - $5 per inquiry	**8.0**	8.0
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	**1,282.9**	1,268.3
- Computerized tax information – cost recovery based on staff time and operating costs	**120.0**	120.0
- Sale of assessment information – varied	**65.0**	65.0
- Recovery of costs on planning projects - fee schedule based on current salary rates	**10.0**	10.0
- Sale of maps, booklets and reports - varied	**5.0**	6.0
- Salary recoveries on construction projects - hourly rates comparable to the private sector, based on actual time spent on projects	**925.0**	875.0
Subtotal Cost Recovery from Municipalities	**8,270.0**	8,165.4
b. Fees		
- Municipal Board - filing fee - range from $50 to $500 - hearing fee - $200 per day - debenture fee - range from $50 to $1,000	**172.7**	42.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
INTERGOVERNMENTAL AFFAIRS (Continued)		
b. Fees (Continued)		
- Land Value Appraisal Commission - hearing fees - $300 per hour - transcription fees - $2.20 per page for originals; $0.80 per page for first copy; $0.35 per page for each additional copy	**46.4**	35.5
- Subdivision Fees	**380.0**	280.0
Subtotal Fees	**599.1**	358.2
c. Sundry	**48.1**	20.0
TOTAL INTERGOVERNMENTAL AFFAIRS	**8,917.2**	8,543.6
JUSTICE		
a. Cost Recovery from Municipalities	**2,023.6**	1,928.6
- Extension Policing Service Agreements and Municipal Sub-Contracts for RCMP policing – recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons		
b. Cost Recovery from Victims Assistance Trust Fund	**1,151.3**	1,069.6
- Amount equivalent to the authority included in the 2002/03 Estimates of Expenditure for victims assistance expenditures - funded from 15% surcharge on all provincial fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)		
c. Escheats to the Crown – unclaimed estates	**50.0**	50.0
d. Fines and Costs	**9,103.4**	11,043.3
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court for Criminal Code and provincial offences		
e. Law Fees		
- Court of Appeal – range from $10 to $55	**15.0**	15.0
- Court of Queen's Bench - civil and family matters - ranges from $10 to $200 depending upon the filing type - probate matters – fee calculated on value of estate	**5,285.0**	5,285.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
JUSTICE (Continued)		
e. Law Fees (Continued)		
- Sheriffs - flat rate fee of $256.80, plus additional fees for services excluded from flat rate	**200.0**	200.0
- External transcription fees - $3 to $5.50 per page of transcript - $0.35 to $0.80 per page for each additional copy	**100.0**	100.0
Subtotal Law Fees	**5,600.0**	5,600.0
f. Cost Recovery for Winnipeg Remand Centre	**488.0**	485.0
- Negotiated amount as specified in agreement between the city and province to keep the Remand Centre open at night		
g. Sundry		
- Private investigators and security guard licence fees - individual licences - range from $15 to $25 - company licences - range from $100 to $800	**92.5**	92.5
- Provincial correctional institutions recoveries for federal prisoners - per diem based on actual quarterly costs	**305.0**	385.0
- Vehicle impoundment fees - application for a hearing - $100 (refundable if hearing is successful) - administration - $75 (increasing to $115 in the fall of 2002)	**462.0**	225.0
- Non-police services - recovery of costs from users of non-police related services provided by provincially funded police services	**75.0**	75.0
- Children's Special Allowance Recoveries - for incarcerated youth	**250.0**	275.0
- Miscellaneous	**164.4**	164.4
Subtotal Sundry	**1,348.9**	1,216.9
TOTAL JUSTICE	**19,765.2**	21,393.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
LABOUR AND IMMIGRATION		
a. Cost Recovery from Workers Compensation Board	6,933.0	6,933.0
- 100% of costs of the Worker Advisor Office and the Workplace Safety and Health program		
b. Fees		
- Amusement ride inspections - first inspection non-portable rides - $40 - first inspection other rides - $80 - re-inspection - $200	12.2	6.2
- Electrical inspections/approvals - equipment inspection - $150 for first item, $50 for each similar item	130.0	90.0
- Electricians' examinations and licences - range from $20 to $80	25.0	25.0
- Power engineers' examinations and certificates - certificate - $40 per examination - renewal - $25 per year (4 year renewal - $100) - other - range from $10 to $80	190.0	31.0
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97, 139/98 and 67/02	1,400.0	1,060.0
- Elevator permits - initial permit range from $130 to $540; renewal from $88 to $440 dependent on type of elevator and length of licence period - additional inspection - $50 per hour	400.0	400.0
- Design registration for elevators - drawings and specifications - range from $60 to $140 each	5.0	5.0
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components - design registration - range from $90 to $415 each - shop inspections - $100 basic fee, plus a range from $80 to $840 each	110.0	80.0
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95, 226/96 and 154/97	710.0	600.0
- Testing and retesting of welders - testing - $75 each plus cost of material - retesting - $40 each	65.5	53.0
- Employment agency licences - $100 per year	8.0	7.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
LABOUR AND IMMIGRATION (Continued)		
b. Fees (Continued)		
- Registration of pension plans and annual returns - range from $100 to $15,000	**510.0**	465.0
- Blaster certificates - safety training program, examination or re-examination - $25 each	**7.7**	7.7
- Affidavit processing fee - boiler/pressure vessel installations - $25 each	**10.0**	20.0
- Certified industrial audiometric technician - $100 for 5 year licence	**3.0**	3.0
- Quality assurance certificates - $75 per hour of inspection	**5.0**	5.0
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - $75 per hour	**2.0**	2.0
Subtotal Fees	**3,593.4**	2,859.9
c. Sundry	**68.5**	71.5
TOTAL LABOUR AND IMMIGRATION	**10,594.9**	9,864.4
TRANSPORTATION AND GOVERNMENT SERVICES		
a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees - passenger vehicles - $68 per year (effective August 1, 2002) - motor homes - range from $68 to $218 per year (effective August 1, 2002) - trucks (other than commercial trucks) - range from $68 to $1,008 per year (effective August 1, 2002) - farm trucks - range from $55 to $596 per year (effective August 1, 2002) - commercial or public service trucks - range from $68 to $4,066 per year (effective August 1, 2002) - public service buses - range from $68 to $216 per year (effective August 1, 2002) - semi-trailers - $10 per five years - re-issue of licence plates – dual set $7 - transfer of ownership document - $6 each	**68,854.1**	59,871.6
- Personalized plates - $100 each	**36.0**	36.0
- Off road vehicles - $10 per year	**285.0**	285.0
- Overweight fees - $0.036 per km. per 1000 kg. in excess of maximum weight for the vehicle	**345.0**	345.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
TRANSPORTATION AND GOVERNMENT SERVICES (Continued)		
a. Automobile and Motor Carrier Licences and Fees (Continued)		
- Overdimensional fees - overwidth - single trip range from $6 to $72, or $20 to $195 per year - overlength - single trip range from $6 to $12, or $20 to $160 per year	**455.0**	455.0
Subtotal Automobile and Motor Carrier Licences and Fees	**69,975.1**	60,992.6
b. Cost Recovery from Municipalities and Other Third Parties	**1,500.0**	1,500.0
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis		
c. Drivers' Licences		
- Driver licence fees - $15 per application	**10,545.0**	10,545.0
- Driver licence reinstatements - $40	**213.2**	213.2
- Driver licence replacements - $10 per licence or per photo	**243.0**	243.0
- Road test fees - class 1 - $45 per test - classes 2 and 3 - $40 per test - class 4 - $30 per test - classes 5 and 6 - $25 per test	**917.0**	917.0
- Written test fees - $10 per test	**458.0**	458.0
- Sundry and searches - accident report - $10 each - driver abstract - $7 each - vehicle search - $7 each - driver's handbook - $5 each	**819.6**	819.6
- Private Vehicle Inspection Program - one-time setup fee for private sector facilities - $200 - sale of inspection certificates - $5 each	**870.0**	870.0
Subtotal Drivers' Licences	**14,065.8**	14,065.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
TRANSPORTATION AND GOVERNMENT SERVICES (Continued)		
d. Licence Suspension Appeal Board Fees	**100.0**	100.0
- Licence Suspension Appeal Board - $130 per application		
- Medical Review Committee - $50 per application		
e. Rentals from Various Government Properties		
- Housing - individual unit assessment	**14.0**	14.0
- Space rental - various provincial properties	**702.0**	702.0
- Cafeterias - by tender; operators return a percentage of profit	**194.0**	194.0
- Casual parking - meters - $1 per hour - ticket dispensers - $1.25 to $3.25 per visit depending on location	**140.0**	140.0
- Monthly parking - varying rates as approved by Parking Board	**35.0**	35.0
Subtotal Rentals from Various Government Properties	**1,085.0**	1,085.0
f. Taxicab Licences and Fees	**200.0**	200.0
- Taxicab business licence for taxicabs and limousines - $200 per year		
- Taxicab business licence for accessible and handicab vans - $100 per year		
- Temporary taxicab business licence for taxicab only - $200 per year		
- Transfer of taxicab business licence to another person - $400		
- Transfer of taxicab business licence to another vehicle - $25		
- Taxicab driver licence - $30 per year		
- Taxicab driver licence replacement - $30		
- Taxicab business licence replacement - $50		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
TRANSPORTATION AND GOVERNMENT SERVICES (Continued)		
g. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	**286.0**	286.0
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	**15.0**	15.0
- Government building washrooms	**0.5**	0.5
- Manitoba Telecom Services Inc. - percentage of collections on pay stations	**2.9**	2.9
- Parking fines - range $15 to $70 per fine	**75.0**	75.0
- Telecommunications - 100% cost recovery	**15.8**	15.8
- Radio Services - service calls to various rural communities	**15.0**	15.0
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	**475.0**	475.0
- Accommodation Development - fee-for-service	**225.0**	225.0
- Fees for access and building applications and permits - $50 per application	**30.0**	30.0
- Mould Remediation and Asbestos Abatement Program	**400.8**	-
- Miscellaneous	**343.8**	468.8
Subtotal Sundry	**1,884.8**	1,609.0
TOTAL TRANSPORTATION AND GOVERNMENT SERVICES	**88,810.7**	79,552.4
EMERGENCY EXPENDITURES		
a. Sundry	**25.0**	25.0
- Emergency response recovery - actual costs recovered from responsible party		
TOTAL EMERGENCY EXPENDITURES	**25.0**	25.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
CROWN CORPORATIONS / ENTITIES		
a. Manitoba Lotteries Corporation	**252,000.0**	240,000.0
- Transfer of net income		
b. Manitoba Liquor Control Commission	**167,000.0**	161,250.0
- Transfer of net income		
- Prices set by policy		
c. Manitoba Hydro	**75,000.0**	-
- Special payment from Manitoba Hydro re: export profits		
d. Special Operating Agencies - revenue sharing		
- Civil Legal Services	**200.0**	-
- Companies Office	**1,000.0**	1,850.0
- Fleet Vehicles Agency	**1,500.0**	1,000.0
- Land Management Services	**250.0**	250.0
- Manitoba Securities Commission	**5,500.0**	5,400.0
- Materials Distribution Agency	**400.0**	400.0
- The Property Registry	**2,300.0**	3,100.0
- Vital Statistics Agency	**500.0**	200.0
Subtotal Special Operating Agencies	**11,650.0**	12,200.0
TOTAL CROWN CORPORATIONS	**505,650.0**	413,450.0
SALE OF GOVERNMENT ASSETS		
a. Government Departments		
- Conservation	**50.0**	245.0
- Transportation and Government Services	**2,350.0**	1,955.0
TOTAL SALE OF GOVERNMENT ASSETS	**2,400.0**	2,200.0
TOTAL OTHER REVENUE	**797,266.3**	704,101.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
3. GOVERNMENT OF CANADA		
EQUALIZATION	**1,481,300.0**	1,306,100.0
- Unconditional payments received from Canada under a program designed to enable the provinces to provide reasonably comparable levels of public services to its residents at reasonably comparable levels of taxation.		
- By formulae based on relative provincial fiscal capacity as compared to five representative provinces (Ontario, Quebec, Manitoba, Saskatchewan and British Columbia).		
- Includes a $140,000.0 estimated Equalization and/or equivalent payment in respect of the federal error related to mutual fund trust capital gains tax refunds.		
CANADA HEALTH AND SOCIAL TRANSFER (CHST)	**728,800.0**	677,800.0
- Block transfer payment received from Canada in support of health, post-secondary education and social assistance.		
- By formulae on a per capita basis.		
MEDICAL EQUIPMENT FUND	**19,300.0**	18,000.0
- Recovery to provincial revenue from the Medical Equipment Fund that was established with federal funds in 2000/01. Recoveries will match the actual level of expenditures incurred in the Department of Health on the purchase of new/replacement medical equipment.		
PRIMARY HEALTH CARE TRANSITION FUND	**5,200.0**	-
- Recovery to provincial revenue from the Primary Health Care Transition Fund that was established with federal funds to support transitional costs of implementing large scale, primary health care initiatives. Manitoba's per capita component is $20,844.1 of which $5,200.0 is the first year portion of the four-year fund. Recoveries will match the actual level of expenditures incurred in the Department of Health on primary health care initiatives.		
OTHER		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement - 50% of Arbitrator's expenses cost shared by Canada.	**100.0**	100.0
Subtotal Aboriginal and Northern Affairs	**100.0**	100.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
b. Advanced Education		
- Canada Student Loan Service Fee - Fixed fee of $350,000 recovered from the federal government which is based on a range of full-time students assisted. - Fee of $8 per certificate issued. - Special Investment Fund - support for technology related upgrades associated with the student loan program.	**470.0**	551.5
- Canada Study Grants - Based on full cost recovery for awards made to disabled students, females in doctoral studies, high-need part-time students and students with dependents.	**2,100.2**	2,100.2
- Canada Millennium Scholarship Fund - Full cost recovery from Canada to administer the Canada Millennium Scholarship Fund, which is intended to reduce student debt load of Manitoba post-secondary students.	**11,131.0**	11,131.0
Subtotal Advanced Education	**13,701.2**	13,782.7
c. Agriculture and Food		
- Rabies Indemnity - Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.	**7.5**	6.0
Subtotal Agriculture and Food	**7.5**	6.0
d. Conservation		
- 1997 Flood Proofing Program - Partnership Agreement on Red River Flood Protection - Recovery of cost shared expenditures from Canada for flood proofing programs in the Red River Valley. Municipal recoveries are reflected in Other Revenue on page 11.	**4,489.1**	9,454.2
- Migratory Waterfowl Crop Damage Prevention Agreement - 50% of costs to a maximum of $151,000 shared by Canada.	**151.0**	151.0
Subtotal Conservation	**4,640.1**	9,605.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
e. Culture, Heritage and Tourism		
- Minority Language Education and Second Language Instruction - Recovery from Canada for a portion of the salaries and benefits for 2 translators.	**77.1**	77.1
Subtotal Culture, Heritage and Tourism	**77.1**	77.1
f. Education, Training and Youth		
- Forum of Labour Market Ministers' Secretariat - Recovery from Canada of 50% of eligible actual costs incurred to administer the Forum of Labour Market Ministers' Secretariat. The remaining 50% of eligible costs will be recovered from other jurisdictions as included in Other Revenue.	**382.7**	377.3
- Labour Market Development Agreement - Full cost recovery from Canada for Part 2 Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.	**54,617.0**	55,180.0
- Older Workers Pilot Project - Full cost recovery from Canada for cost of pilot projects to re-integrate displaced older workers into sustainable employment.	**355.6**	-
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework - Partial recovery from Canada of costs incurred in providing financial support, curriculum development and educational support services to educational institutions.	**4,420.6**	4,390.2
- Teacher Training/Student Aid - Full recovery from Canada of costs incurred providing bursaries to teachers involved in French-language instruction and to students attending French-language programs at post-secondary institutions.	**451.6**	426.8
- Special Projects - Full recovery from Canada of costs incurred in awarding grants to not-for-profit organizations undertaking special projects that complement French-language instruction.	**1,214.9**	1,000.0
Subtotal Education, Training and Youth	**61,442.4**	61,374.3
g. Family Services and Housing		
- Employability Assistance for People with Disabilities - Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.	**2,949.3**	2,949.3
- Child Centred Family Justice Fund (Parent Education Program) - Recovery from Canada through the Child Support Guidelines Initiative of 100% of the cost to deliver this program outside of the City of Winnipeg.	**50.0**	50.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
g. Family Services and Housing (Continued)		
- Child Centred Family Justice Fund (Brief Consultation Service) - Recovery from Canada of 100% of eligible actual costs incurred respecting a pilot project providing consultation/assessments for children ages 11 to 16 affected by separation/divorce, and parents and children regarding other custody access issues.	**114.6**	-
Subtotal Family Services and Housing	**3,113.9**	2,999.3
h. Finance		
- Government of Canada Subsidy - Statutory payment by formula on a per capita entitlement.	**2,200.0**	2,200.0
Subtotal Finance	**2,200.0**	2,200.0
i. Health		
- Employability Assistance for Persons with Disabilities - 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health, and addictions rehabilitation programming.	**4,964.7**	4,964.7
- Alcohol and Drug Treatment and Rehabilitation Contribution Agreement - 50% of eligible actual costs incurred for community-based and residential addiction services for youth.	**694.0**	694.0
Subtotal Health	**5,658.7**	5,658.7
j. Intergovernmental Affairs		
- Infrastructure Program Agreement - Recovery from Canada of 50% of eligible operating expenditures to a maximum of $915.0 over six years.	**307.7**	405.0
Subtotal Intergovernmental Affairs	**307.7**	405.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
k. Justice		
- Aboriginal Court Worker Program - Canada reimburses 50% of approved aboriginal court worker services costs.	**327.2**	327.2
- Agreement Respective Legal Aid in Criminal Law Matters and in Matters Relating to the Young Offenders Act - Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.	**3,484.9**	3,108.9
- Young Offenders Agreement - Canada reimburses costs of providing correctional services to young persons at rates which vary with the level of program priority and reimburses 100% of costs of activities associated with introduction of the Youth Criminal Justice Act.	**7,188.2**	6,981.9
- Child Centered Justice Fund - Canada reimburses 100% of approved costs of a federal initiative to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.	**423.7**	532.3
- Special Projects	**105.6**	5.6
Subtotal Justice	**11,529.6**	10,955.9
l. Labour and Immigration		
- Flin Flon Inspection Agreement - Negotiated triennially between the two levels of government.	**176.9**	160.8
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators) - Boilers and pressure vessels - $163.90 per unit - Elevating devices - $212.87 per unit	**75.0**	53.0
- Canada-Manitoba Agreement to Realign Responsibilities for Immigrant Settlement Services - Recovery from Canada of eligible expenditures.	**5,528.4**	4,930.5
Subtotal Labour and Immigration	**5,780.3**	5,144.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
m. Transportation and Government Services		
- Memorandum of Understanding on Emergency Preparedness - Joint Emergency Preparedness Program - Canada reimburses approved expenditures to a maximum negotiated annually.	**212.0**	212.0
- Norway House Airport - Recovery from Canada of 80% of operating costs less airport revenue.	**168.0**	168.0
- Refunds for Services - Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.	**10.0**	10.0
- Winter Roads - Recovery from Canada of costs related to winter road construction.	**1,565.0**	1,565.0
- Canada-Manitoba National Safety Code Agreement - Recovery from Canada of costs for the carrier profile computer program and facility audits.	**325.6**	250.0
- Wasagamack/St. Theresa Point Airport - Recovery from Canada of 70% of costs for the preliminary work on the construction of the airport.	**200.0**	612.5
- Northern Airports Improvement Program - Recovery of costs for installation of navigational aids at northern airports.	-	2,063.0
- Prairie Grain Roads Program - Recovery from Canada 50% of costs of providing roadwork for roads used to transport grain.	**6,300.0**	3,400.0
- Birdtail Sioux First Nation Access Road - Recovery of costs for the construction of an access road from PR 355 to the community of the Birdtail Sioux First Nation.	**1,300.0**	-
- Hughes Lake Access Road - Recovery of costs for the construction of an access road from PTH 391 to the community of the Marcel Colomb First Nation.	**2,420.0**	-
- Strategic Highway Infrastructure Program - Recovery from Canada 50% of costs of approved highway construction projects on the National Highway System.	**5,000.0**	-
Subtotal Transportation and Government Services	**17,500.6**	8,280.5

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2002/03	2001/02
OTHER (Continued)		
n. Emergency Expenditures		
- Canada-Manitoba Disaster Assistance Agreement - Recovery of 90% of outstanding eligible 1999 flood disaster related costs to be incurred by Manitoba in 2002/03.	**1,190.0**	4,810.5
Subtotal Emergency Expenditures	**1,190.0**	4,810.5
o. Promotion of Official Languages		
- Canada-Manitoba General Agreement on the Promotion of Official Languages - 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.	**425.0**	400.0
Subtotal Promotion of Official Languages	**425.0**	400.0
TOTAL OTHER	**127,674.1**	125,799.5
TOTAL GOVERNMENT OF CANADA REVENUE	**2,362,274.1**	2,127,699.5